

Exhibit D

Defendant	Offense Description/Loss	GL	Sentence
Ronald Olson S.D.N.Y. 20-CR-356 (PKC) Age 54	Defendant, former vice president and deputy operations manager at a large construction firm participated with five co-conspirators in receiving kickbacks and commercial bribes in exchange for awarding building sub-contracts. Over the tax years 2011-2017, Olson's cut exceeded \$1.5 million, with tax losses of \$529,736. Olson pled guilty solely to tax evasion, as the kickback scheme was prosecuted separately in NY State court, with a state plea agreement providing for 3 to 9 years, to be served concurrently with the federal sentence.	46-57 months	46 months
Vito Nigro S.D.N.Y. 20-CR-370 (AT) Age 60	Defendant, former construction project manager at a large construction firm participated with five co-conspirators in receiving kickbacks and commercial bribes in exchange for awarding building sub-contracts. Over the tax years 2011-2017, Nigro's cut exceeded \$1.8 million, with tax losses of \$658,320. Nigro pled guilty solely to tax evasion, as the kickback scheme was prosecuted separately in NY State court, with a state plea agreement providing for 3 to 9 years, to be served concurrently with the federal sentence.	51-63 months	51 months
Anthony Guzzone S.D.N.Y. 20-CR-354 (LJL) Age 51	Defendant, Director of Global Construction for Bloomberg LP, participated with five co-conspirators in receiving kickbacks and commercial bribes in exchange for awarding building sub-contracts. Over the tax years 2010-2017, Guzzone's cut exceeded \$1.4 million, with tax losses of \$450,000. Guzzone pled guilty solely to tax evasion, as the kickback scheme was prosecuted separately in NY State court, with a state plea agreement providing for 3 to 9 years, to be served concurrently with the federal sentence.	46-57 months	38 months
Michael Campana S.D.N.Y. 19-CR-859 (DLC) Age 34	Defendant, a construction manager for Bloomberg LP, participated with five co-conspirators in receiving kickbacks and commercial bribes in exchange for awarding building sub-contracts. Over the tax years 2014-2017, Campana's cut exceeded	24-30 months	24 months

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	\$420,000, with tax losses of \$155,000. Olson pled guilty solely to tax evasion, as the kickback scheme was prosecuted separately in NY State court, with a state plea agreement providing for 18-54 months, to be served concurrently with the federal sentence.		
Bilal Salaj S.D.N.Y. 20 Cr. 586 (PKC) Age 56	Defendant, operator of a construction business with no criminal history, engaged in a five-year tax fraud scheme that involved cashing over \$3 million in business checks and using the cash proceeds for both personal expenses and cash payroll without declaring the income to the IRS or paying any income or payroll taxes. The scheme resulted in a total loss to the IRS of approximately \$952,778, not including penalties or interest.	24-30 months	19 months (during COVID)
Francis J. O'Reilly S.D.N.Y. 19 Cr. 882 (KMK) Age 62	Defendant, a self-employed attorney with no criminal history, engaged in a long-running tax fraud scheme whereby he failed to pay over payroll taxes for his employees over the course of approximately two decades and committed personal tax evasion, including by withdrawing unreported funds from his attorney trust account over the course of multiple years. The scheme resulted in a tax loss of more than \$800,000, including certain penalties and interest.	24-30 months	18 months (during COVID)
Adel Kellel S.D.N.Y. 20 Cr. 67 (PGG) Age 63	Defendant, who owned a restaurant in Manhattan, engaged in a scheme to evade taxes by diverting and failing to report a substantial portion of his restaurant's gross receipts for the calendar years 2011 through 2015. The scheme resulted in a combined tax loss to the IRS and the New York State Department of Taxation and Finance ("NYSDTF") of at least \$771,195.	24 to 30 months	24 months (during COVID)
Harald Joachim von der Goltz S.D.N.Y. 18-CR-693 (RMB) 83 years old	Defendant, a U.S. taxpayer who worked in venture capital, evaded income taxes from approximately 1999 to 2017 by using the services of Mossack Fonseca (the "Panama Papers" law firm). Defendant held assets he had inherited from his foreign father in a series of trusts, holding foundations, and shell companies at banks located in Switzerland,	87-108 months	48 months (during COVID)

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	Panama, and elsewhere, and falsely reported to the banks and the IRS that those assets were held by his foreign, elderly mother. Tax loss was approximately \$3.5 million.		
Richard Gaffey S.D.N.Y. 18-CR-693 (RMB) 76 years old	Defendant was a longtime accountant to von der Goltz (above), who assisted von der Goltz in creating and managing a series of trusts, holding foundations, and shell companies at banks located in Switzerland, Panama, and elsewhere, and falsely reported to the banks and the IRS that those assets were held by von der Goltz's foreign, elderly mother. Tax loss was approximately \$3.5 million.	94-111 months	39 months (during COVID)
Eversley Barrett S.D.N.Y. 19 Cr. 243 (VB) Age 66	Defendant, a tax preparer, pled guilty to multiple counts of preparing and assisting in the filing of false tax returns on behalf of clients and himself. He also pled guilty to a count of tax evasion. The tax loss (with interest and penalties) was approximately \$573,429.94.	24-30 months	6 months (variance based on the defendant having an adult child with severe disabilities) (during COVID)
Wayne Franklyn Chinn S.D.N.Y. 19 Cr. 915 (VM) Age 79	Defendant, a U.S. citizen, pled guilty to one count of tax evasion for the calendar years 2001 through 2018. Defendant engaged in a sophisticated tax evasion scheme to hide millions of dollars in untaxed income in offshore accounts in Switzerland and Singapore, causing a loss to the IRS of approximately \$789,219.	37 to 46 months	5 years' probation, including 18 months' home incarceration (during COVID)
Lewis Stahl S.D.N.Y. 18-CR-694 (RA) 62 years old	Defendant, who owned a medical software company, evaded taxes on over \$21 million in business income between 2010 and 2014. Defendant did not timely file any tax returns for 2010 through 2014. In 2015, following contact from the IRS, he filed materially false returns for 2010-2014 that did not report his business income from the medical software	37-46 months	30 months

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	company. Tax loss was approximately \$6.3 million.		
Mary Boone S.D.N.Y. 18-CR-634 (AKH) 67 years old	Defendant, art gallery owner with no prior criminal history, subscribed to false tax returns as part of a tax fraud scheme that caused a tax loss of over \$3 million. Defendant fraudulently characterized personal expenses as tax-deductible business expenses, and fraudulently reported that the gallery incurred business losses.	30-37 months	30 months
Joseph Ciccarella S.D.N.Y. 16-CR-738 (AKH) 54 years old	Defendant, owner of a construction company, diverted \$1.6 million of checks from the company and caused checks to be cashed at check cashers, using the cash for cash payroll and personal purposes. Tax loss was approximately \$284,000.	18-24 months	18 months
Joseph Scali S.D.N.Y. 16-Cr-466 (NSR) 69 years old	Defendant, a former attorney, was convicted after trial of embezzling \$850,000 of third-party funds from his attorney trust account, and evading taxes on this illicit income. Defendant also engaged in other criminal misconduct. Defendant's conduct resulted an overall loss of over \$1.5 million to individual victims and the IRS.	97-121 months	84 months
Morris Zukerman S.D.N.Y 16-CR-194 (AT) 74 years old	Defendant, owner of energy investment company, evaded corporate income taxes in connection with \$120 million sale of oil products company. Defendant also created millions of dollars of false deductions on personal returns for himself and family members; evaded millions of dollars of state sales and use taxes; and defrauded IRS at three audits. Total tax loss was over \$45 million.	70-87 months	70 months

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Jack A. Ventola D. Mass. 15-Cr-10356- DPW 72 years old	Defendant pleaded guilty to seven counts of filing tax returns that falsely failed to report \$2.9 million in income illicitly diverted from a series of seafood companies, resulting in tax loss of \$1.07 million.	37-46 months	24 months
Winston Shrout, D. Or. 15-CR-438 (REJ) 70 years old	Defendant, a tax defier, created billions of dollars of fictitious "International Bills of Exchange" and other fictitious obligations on behalf of himself and others, for submission to financial institutions and the IRS. Defendant also failed to file his own 2009-2014 tax returns, despite receiving taxable pension benefits and earning hundreds of thousands of dollars teaching others to use fake financial instruments to pay off debts, including federal taxes.	262-327 months	120 months
Vernon Smith 13-cr-322 D. Md 61 years old	Defendant was a business owner who defrauded Small Business Administration of \$7 million and evaded taxes on illicit gains. Tax loss was approximately \$840,000.	51-60 months	42 months
Paul F. Wrubleski S.D. Fla. 12-CR-60297 65 years old	Defendant, a tax protester, engaged in a decade of obstructive conduct to avoid paying over \$190,000 in taxes, interest, and penalties.	51-63 months	55 months
Glenn Unger N.D.N.Y. 12-CR-579 62 years old	Defendant, a tax protester, filed or caused others to file false returns seeking more than \$36 million in false refunds from the IRS.	70-87 months	60 months

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David Gilmartin S.D.N.Y 12-CR-287 (MGC) 70 years old	Defendant, a Ph.D. economist and tax defier, evaded taxes and failed to file federal and state tax returns for over 20 years. Tax loss was approximately \$1.7 million.	57-71 months	48 months
Dorothea Joling D. Or. 11-CR-60131 73 years old	Defendant, along with her husband, engaged in a complex scheme of tax evasion over the course of two decades to evade more than \$1.2 million in federal income taxes.	51-63 months	48 months
Ronald Joling, D. Or. 11-CR-60131 71 years old	Codefendant with Dorothea Joling, above.	78-97 months	97 months
Mario Placencia C.D. Cal. CR-11-00289-SJO 71 years old	Defendant, a tax preparer, fraudulently claimed deductions, creating and submitting fake documentation, to obtain greater returns for his clients.	70-87 months	60 months
Jimmy Duane Ross E.D. Tenn. 11-CR-32 76 years old	After winning a monetary award of \$840,000 after a dispute with a former employer, defendant failed to pay the full amount of income tax due, filed a false mortgage and a false lien, dealt extensively in cash, and directed funds to an offshore account.	57-71 months	51 months
Matthew Bender E.D. Mich. 10-CR-20084 68 years old	Defendant, a tax preparer, filed false tax returns for clients, failed to report his income from tax return business, and failed to appear in court as ordered. Total tax loss was approximately \$5.6 million.	78-97 months	48 months

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Davis Jackson S.D.N.Y. 10-CR-298 (CM) 57 years old	Defendant, a tax preparer, used a variety of deceptive practices, including claiming deceased children as dependents, as part of a scheme to prepare false tax returns. Tax loss was approximately \$1 million.	63-78 months	63 months
Irvin Catlett D. Md 10-CR-101 64 years old	Defendant filed 275 fraudulent tax returns reporting over \$22 million in false Schedule E losses, resulting in a federal tax loss of \$3.8 million.	188-235 months	210 months
Paul Daugerdas S.D.N.Y. 09-CR-581 (WHP) 63 years old	Defendant, a lawyer/CPA, devised, sold, and implemented fraudulent tax shelter transactions, together with accountants and other lawyers. Defendant also personally used shelters to pay no taxes on \$90 million of income. Tax loss was approximately \$1.7 billion.	Life (capped at 696 month statutory max)	180 months
Lester Morrison S.D.N.Y. 09-CR-360 61 years old	Defendant filed thousands of false returns through a tax preparation business resulting in more than \$28 million in fraudulent refunds.	87-96 months	72 months
Paulette Bullock S.D.N.Y. 09-CR-360	Co-defendant with Lester Morrison, above.	63-78 months	60 months
Michael Parker S.D. Ohio 09-CR-00173 65 years old	Defendant earned millions by participating in a conspiracy to deprive the U.S. Treasury of tens of millions in taxes owed by his clients and associates.	70-87 months	54 months
Allan Taguay D.D.C. 08-CR-271 67 years old	Defendant was a member of a purported Christian ministry that promoted and sold tax defiance schemes to thousands of customers.	188-235 months	120 months

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Gary Lambert S.D. Tex. 4:07CR00114-4 65 years old	Defendant, the CFO of a security company, failed to pay employment taxes, causing a tax loss of approximately \$2.4 million.	63-78 months	51 months
Richard Josephberg S.D.N.Y. 04-CR-1002 (CLB) 60 years old	Defendant, an investment banker, evaded payment of debt stemming from tax shelter transactions, and evaded assessment of personal income taxes and nanny taxes. Defendant also committed health care fraud by falsely including wife on corporate insurance policy. Tax loss was approximately \$17.4 million.	78-97 months	50 months
Michael O'Donnell S.D.N.Y. 02-CR-411 (CM) 59 years old	Defendant was an airline pilot who failed to file returns and pay taxes over eight-year period. Tax loss was approximately \$353,000.	30-37 months	37 months
Salvatore Arena S.D.N.Y. 19-CR-465 (KPF) 47 years old	Defendant purported to offer tax services, including the preparation and payment of taxes, to clients of a Manhattan accounting firm. Instead of making tax payments on behalf of those clients, he diverted client funds for his own use. The defendant executed this scheme in two primary ways – first, by diverting tax pre-payments to his own tax account and later claiming illegitimate refunds; and second, by misappropriating tax payments clients wired into a bank accounts set up for shell companies he controlled. In all, the defendant sole approximately \$780,000 in tax payments from taxpayers.	51-63 months	42 months
John McKinney S.D. IL. 680 F.3d 432 (7th Cir. 2012)	Defendant, owner of hauling company, evaded payment of over \$1 million in income taxes owed to IRS by diverting income to nominee entities and thwarting IRS collection efforts.	51-63 months	57 months

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Darryl Sharpton S.D. Fl. 18-cr-20289-CMA 61 years old	Defendant, a CPA, pleaded guilty to tax evasion based on evasion of payment of income and employment tax obligations over multi-year period and failure to file returns for certain years. Total tax loss was approximately \$2.25 million.	33-41 months	39 months
David Franklin S.D. IN I 6-cr-03 5-TWP 44 years old	Defendant, owner of tax preparation business, oversaw preparation of hundreds of tax returns containing false Schedules C, resulting in claiming of false Earned Income Tax Credits. The tax loss was approximately \$1.5 million.	46-57 months	48 months
Diane Kroupa D. MN. 16-cr-84 WMW 61 years old	Defendant, a U.S. Tax Court Judge, pleaded guilty to conspiring, over multi-year period, to evade assessment and computation of income taxes by deducting personal expenses as business expenses, failing to report income, and defrauding IRS during audits. Total tax loss was approximately \$450,000.	30-37 months	34 months
John Raschella N.D.OH. 15-cr-244-DAP	Defendant, an insurance salesman, was convicted at trial of fifteen counts of willful failure to pay taxes and failing to file returns. Defendant used nominee entities to thwart IRS collection activities and evade payment of taxes. Total tax loss was approximately \$575,000.	41-51 months	37 months
Michael Thiel E.D.LA. 16-Cr.-191 MLCF 66 years old	Defendant, a Louisiana attorney, pleaded guilty to engaging in multi-year scheme to evade payment of \$1 million of income and employment taxes, through use of attorney IOLTA account to fund lifestyle and avoid IRS collection efforts.	24-30 months	30 months
Lorenzo Stewart C.D. IL. 2:15-CR-20012- SEM-DGB 49 years old	Defendant, who operated construction business, evaded taxes by placing his business income on the tax returns of one of his employees, underreported corporate gross receipts, and deducted numerous personal expenses (including the construction of the subject's personal residence). Tax loss was \$1,122,074	30-37 months	30 months
Scott Cole S.D. Ind. 18 Cr. 0006 (JMS)	Defendant, an attorney and tax preparer, evaded payment of \$1.3 million tax debt determined in Tax Court litigation, and filed false tax returns for more recent years for	37-46 months	30 months

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67 years old	himself and clients of tax preparation business.		
Jeffrey Stein S.D.N.Y. 15-CR-195 (DLC)	Defendant, a physician, created phony Schedule C expenses and then provided false documentation to IRS during two separate audits.	18-24 months	18 months
Richard Josephberg S.D.N.Y. 18 Cr. 650 (RJS) 64 years old	Defendant, an investment banker, evaded \$1.275 million income taxes by fraudulently reporting commission income as a long-term capital gain instead of ordinary income, and evading assessment of taxes during additional tax years. Defendant had prior federal conviction for tax fraud.	41-51 months	42 months
Michael Little S.D.N.Y. 12 Cr. 647 (PKC) 68 years old	Defendant, a U.K. attorney also barred in New York State, assisted the widow and children of a wealthy American businessman to hide millions of dollars of inheritance funds offshore to avoid the reporting of the funds in an estate tax return, and helped funnel the funds back onshore for their use without detection. Defendant also failed to file his own U.S. tax returns, despite living and earning substantial income in the U.S. for several years. The defendant tried to cover up the estate tax evasion scheme through the filing of a number of false returns, and lied (and thereby obstructed justice) during his trial testimony. The total tax loss was approximately \$4.3 million.	121-151 months	20 months
David Smith S.D.N.Y. 07 Cr. 453 (SHS) 63 years old	The defendant was a direct and substantial participant in a massive conspiracy to deceive the IRS about the true characteristics of two tax shelters that were used by wealthy individuals, including the defendant himself, to avoid paying taxes. The defendant personally sheltered approximately \$18.4 million of his own income, using sham transactions and an overseas entity and overseas accounts to personally avoid paying more than \$7.7 million in taxes. The defendant, who was extradited from Canada approximately ten years after he was	36 months	36 months

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	indicted, ultimately pled guilty to filing a false return, which limited his exposure to 36 months' imprisonment, which was the sentence received by his most similarly situated co-defendant. The tax loss was over \$100 million.		
Michael Gyure S.D.N.Y. 19 Cr. 16 (NRB) 51 years old	Defendant, the Executive Director of the Friar's Club, subscribed to false tax returns omitting the considerable benefits he received in expenses paid by the Friar's Club, as well as forgiven loans issued by the Club, resulting in a tax loss of approximately \$157,000.	12-18 months	Time Served (1 day)
Lacey Doyle S.D.N.Y. 16 Cr. 506 (ALC) 61 years old	Defendant, an art dealer, subscribed to false tax returns failing to report income from a family foundation set up in Liechtenstein designed to evade U.S. taxes in connection with prior use of Swiss tax shelters by the defendant and her father.	6-12 months	8 Months Home Confinement 4 Years' Probation
Abraham Heby 63 years old Rony Abramove 59 years old S.D.N.Y. 16-CR-613 (PAC)	Defendants, the owners of taxi medallions and related businesses, failed to withhold and pay payroll taxes amounting to approximately \$545,000.	18-24 months	3 Years' Probation
Angela Barnwell S.D.N.Y. S1 15 Cr. 620 (NSR) 52 years old	For two tax years, the defendant falsely claimed to have paid the IRS withholding on OID income, and subscribed to fraudulent income tax returns that claimed a falsely inflated refund on that basis, resulting in a tax loss of \$339,481.	27-33 months	12 months and 1 day
Keith Borge S.D.N.Y. 19 Cr. 224 (VB) Age 62	Defendant, controller of College of New Rochelle, failed to pay over \$20,243,620.38 in withheld payroll taxes due to College's financial problems. Also failed to disclose this \$20 million liability to bondholders, resulting in a loss to bondholders of \$612,898.	97-121 months	36 months

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Matthew Libous S.D.N.Y. 14 Cr. 448 (VB) Age 37	Defendant failed to report income obtained when he charged personal expenses to his employer. Tax loss of \$101,153.	33-41 months	6 months
Melvin Lowe S.D.N.Y. 13 Cr. 985 (VB) Age 53	Defendant embezzled \$100,000 from employer and failed to file returns for more than 10 years, resulting in a tax loss of \$1,084,062.	70-87 months	36 months
Albert Melin S.D.N.Y. 16 Cr. 737 (NSR) Age 46	Defendant was a treasurer of volunteer fire department who embezzled \$1.1 million and failed to report it to the IRS, resulting in a tax loss of \$197,653.	33-41 months	33 months
Anthony Marraccini S.D.N.Y. 19 Cr. 42 (KMK) Age 54	Defendant, former Harrison police chief, evaded tax on income earned by construction company he owned on the side, resulting in a tax loss of \$902,037.80.	24-30 months	18 months
Gregg Pierleoni S.D.N.Y. 14 Cr. 1 (VB) Age 60	Defendant embezzled \$5.8 million from employer and failed to report it, resulting in a tax loss of \$1,464,628.	63-78 months	72 months
Michael Klein S.D.N.Y. 16 Cr. 535 (CS) Age 49	Defendant, former treasurer of the Mahopac Volunteer Fire Department (MVFD), embezzled more than \$5.6 million from the MVFD and failed to report approximately \$2.5 million of the embezzled funds on his personal tax returns for the period from 2009 through 2014.	87-108 moths	77 months

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Damyon Shuler S.D.N.Y. 16 Cr. 252 (NSR) Age 47	Defendant approached relatives and others and told them that he could claim slave reparations on their behalf by filing tax returns with the IRS, for which he charged a \$4,000 to \$5,000 fee. As part of the scheme, defendant filed 30 false returns with the IRS on behalf of other taxpayers and one fraudulent return for himself, all claiming fraudulent refunds. The scheme resulted in a tax loss of more than \$1.2 million.	33-41 months	18 months
Chaim Deutsch S.D.N.Y. 20 Cr. 264 (JLC) Age 52	Defendant, former New York City Council Member, claimed approximately \$268,000, in false business expense deductions on his personal and corporate tax returns for tax years 2013 through 2015, in connection with his outside income from a real estate management company, resulting in a tax loss of \$82,906.	10-12 months	3 months (during COVID)
Marc Seedorf S.D.N.Y 19 Cr. 876 (CS)	Defendant, while a sitting New York State Town Justice, evaded payment of approximately \$207,000 of income tax by hiding a \$1.5 million medical malpractice civil settlement from the IRS, including by instructing his attorneys to retain the settlement proceeds in its attorney trust account and disburse them at his direction over time.	12-18 months	6 months (during COVID)
Roberto Perez Ramirez S.D.N.Y. 21 Cr. 110 (ALC)	Ramirez, a tax preparer, regularly “sold” fake dependents by which he inflated his clients’ tax returns. The dependents were real children whose names and social security numbers Ramirez somehow obtained. The extrapolated tax loss of the scheme was approximately \$3 million for the tax years 2013 through 2016. Judge Carter stated that a term of imprisonment was necessary to provide general deterrence, but varied substantially downward due to the defendant’s age (60), ill health (high blood pressure, diabetes, arthritis, high cholesterol), family situation (many children and grandchildren), and the conditions of confinement under COVID.	37-46 months	4 months (during COVID)